App I IX 4

Previous References 1944-45 (Municipal)

File No 184-44

Serial Nos 1 & 2

Later References
ml 67-46 (36-38)
ML 188-48 (5,6)

GENERAL AND REVENUE SECRETARIAT

Serial Nos Two

Part B for June 45

SUBJECT

Recovery of duty on transfers of immovable property situated within the Shimoga Town Municipal Limits

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Notification No L 11948 dt 11/6/45
Sanctions

JB 14/12

6997/L

C F 69] Levy of duty on transfer of immovable property in the Shimoga DCs

Continuation Sheet | File No / Current No | of | Page

Letter No D3 C 870/44-45 dt 18 Aug from the DC Shimoga requesting Govt to amplify the provisions of S 64(a) of the Mysore Dn Act, 1933, in the Shimoga Dn DCs

X

Map A

1 Govt in their Notification No RD 171 Legis 10-43 dt 3-12-1943 published the amendments of the Mysore Dn Act, 1933, making provision for the levy of a duty on certain transfers of immovable property. An amendment of S 61 of the above said Act as also an addition of new Section 64-A to the Act have been effected for the purpose.

2 By Notification, Govt may apply the provisions of the Mysore Dn Municipalities (Second Amendment) Act, 1943, to any municipality which may be specified in such notification.

3 The Shimoga Dn DCs have desired to apply to them the provisions of S 64-A of the Mysore Dn Act, 1943, may be extended to their DCs, so as to enable it to levy a duty at one per cent on transfers of immovable properties, viz sales, mortgages & gifts. This is expected to yield, an income of Rs 2000/- per annum would be realised.

4 The DC recommends the proposal for sanction.

Submitted

Sd/-

WD 02139—GIPS—20 000-4 26 2-

6997/L

C F 69]

Continuation Sheet | File No / Current No | of | Page

5 Please put up a copy of the rules issued in this behalf as being applicable to the Bihar Mineral Rules and the rules framed thereunder dealing with the grant of Lease. This is the only document required for the application of the provisions of Secs 6 (1) (b) (iii) & 6A of the Act

8 The rules are based on those issued for the Bihar Mineral Rules

9 The draft note is for appl Lawyer from Bihar

10 May be approved

Clerk 23/3/65

CFFICE OF THE MINISTER
FOR L S G & P H
Date 23.5.65
No 9365

11) Sec 23/3/65

12) Secy 23/3/65

L-11948 B-11645 — In the Compilation of — Notifying the enforcement of the provisions of Sections 5 (1) (b) (ii) and (iii) Act, 1943 — B

L 11960-3 Copy to (1) Sec, Revenue (2) Court of Wards (3) Secy Regd (4) Compilation — 13/6

Mr 184-44-13 6997

C F No 45]

GOVERNMENT OF MYSORE

Telegram
Telephone

No M3 c 870/44-45
Encls Four.

OFFICE OF
the Deputy Commissioner,
Shimoga District,
Shimoga,
Date 18th April 45

To

The Legal Remembrancer
& Secretary to Government,
Law Department, BANGALORE

Sir

Sub - Proposal of the Shimoga Town Municipal Council re application of Section 64(a) of the Town Municipalities Act in regard to the recovery of duty on transfers of immovable property situated within Municipal Limits.

I have the honour to state that the President, Town Municipal Council, Shimoga, states in his letter No C1 25/44-45 dated 2nd September 44, that the question of extending the provisions of Section 64(a) of the Mysore Town Municipalities Act issued in Govt. Notification No. RL 171-L B (Legn) 10-43-2 dated 12-8-1943 in the matter of the levy of duty at one per cent on transfer of immovable properties was considered by the Municipal Council at its meeting held on 20-8-44 with a view to augment the resources of the Municipality.

The Municipal Council resolved that orders of Government be obtained to extend the provisions of the Section referred to above vide resolution copy enclosed for favour of reference.

The Municipal President states that with the present straitened finances, it is found very difficult to the Municipality to meet the growing needs of the Town and to repay to Government, the heavy liabilities towards the arrears of Water supply maintenance charges and the loan annuities He adds that by levy of duty on instruments of sale, gift and mortgage of immovable properties, at a rate of one per centum (as prescribed in Section 64(A) of the Town Municipal Act) the Municipal Council may expect an income of about Rs. 2000/- per annum.

I enclose herewith for favour of reference a statement

statement of the documents of the several kinds Registered during the year 1943-44, by the Sub Registrar, Shimoga Taluk It is seen therefrom that the following* instruments of Sale, gift, and mortgages of immovable properties, situated within the limits of the Shimoga Town Municipality were Registered.

* Sl. No	Particulars of the instrument	No. Registred	Total value of the consideration-Value of property etc
1	Sale deeds	250	Rs.2,41,754-0-0
2	Mortgage deeds, where the amount secured by the morgage exceeded Rs 1,000/-	53	1,50,779-0-0
3	Gifts.	10	4,080-0-0
	Total value		Rs 3,96,613-0-0

The total duty leviable at a rate not exceeding one per centum will amount to Rs.3,966/- (approximately)

As regards the present financial condition of the Shimoga Town Municipality, I write to state that the Municipal Council has to augment its resources by exploring fresh items of Revenues to meet its obligatory Committments. The Municipal Council has already taken steps to Revise its Octroi bye-laws by enhancing the rate of Octroi duty on certain items and by levy of Octroi duty on certain additional commodities It has taken steps to get the assessment on buildings and lands revised by the Assessing Officer.

I am of opindon that the proposed levy of duty on instruments of sale, gift and mortgage, as contemplated in Section 64(A) of the Town Municipal Act may help the Municipality to a little extent

In these circumstance, I request that orders of Government, may kindly be obtained to declare by Notification in the Gazette that the provisions of Section 64(A) are extended to Shimoga Town

I request the favour of early orders of Government in the matter.

I have the honour to be,
Sir,
Your most obedient servant.

For Deputy Commissioner,
Shimoga District.

crr/3.

Extract of the Proceedings of the Shimoga Town Municipal Council
at its General Meeting held on 28 8 1944

Subject no 89 1943ನೇ - ತಿರನೇ ಆಕ್ಟಿನ 2ನೇ ಪ್ರಕರಣವನ್ನು
ಈ ಪೌರಸಭೆಗೆ ಅನ್ವಯಿಸುವಂತೆ, ಸರ್ಕಾರದವರನ್ನು
ಕೋರಿಕೊಳ್ಳುವ ವಿಚಾರ -

ನಿರ್ಣಯ - ಈ ಕಾನೂನನ್ನು ನಮ್ಮ ಮುನಿಸಿಪಾಲಟಿಗೆ ಅನ್ವಯಿಸುವಂತೆ
ಸೂಟುಪಿಕೇಷನ್ ಡ್ರೈವರುಗಳು ಮತ್ತು ಕೂಲಿಯ ಹಿಂದರಂತೆ
ವಿಧಿಸಲು ಸರ್ಕಾರದವರನ್ನು ಕೋರಿಕೊಳ್ಳಲು ಬೇಕಾಗಿ ನಿರ್ಣಯಿಸಲಾಯಿತು

(sd) KK Jayathirthachar

President
TOWN MUNICIPAL COUNCIL

"Extract"

President
TOWN MUNICIPAL COUNCIL
SHIMOGA

Appendix F G—1]

SUPJECT

Hdk

Section M
File No 184—44
Serial No 2

Diary No of letter replied to

No L 11948

General and Revenue Secretariat

( )

the 194

Date of issue 11/6/45

Signed by Mr S R Rao

List of enclosures

Copied by

Examined by

T S b please insert the portion marked in red ink on the enclosure Secy.

Notification

under Section 1(2) of the Mysore Town Municipalities (Second Amendment) Act, 1943, the Govt of H H The Maharaja are pleased to direct that the Provisions of the said Act be applied to the Shimoga Town Municipality for the purpose of providing for the levy of a duty on transfers of immovable property in the shape of an additional Stamp duty, as specified in Sections 61(6)(XIII) and 64-A of the Act

2 Under Sub Section (3) of Section 64-A thereof, the following Rules are

WD 0744—GPB—15 000—30 10 44

also made for Regulating the Checking
of the duty etc levy
The Rules shall come into force with
effect from 1st July 1945—

By order—

Govt
23/6/45

for Sec to Govt of India
Fin
23/6—

To the Comptroller, P&T for publication in Gazette part III &
Supply of 25 Spare Copies to the Secretariat &
100 Copies to the Director of Printing Delhi

New No 1-11960-23 11/6/45—
with Copy of the above for forwarding etc to the (1) Director
Accountant Genl with Reference to his letter No 113 c
870/Misc-45 dt 18-6-45, (2)
(2) Commissioner of Stamps & (3) Dy of
Registration & (4) Comptroller Govt Press

for
Dy Sec to Govt of India
Fin
23/6—

NOTIFICATION

No L 100(1)-MI 193-48-6 dated Bang lore the 6th April 1915

Under Section 228 of the Mysore City Municipalities Act, 1933, as amended from time to time, the Government of His Highness the Maharaja propose to issue the following rules for regulating the collection of the transfer duty to be levied in Mysore City under section 64-A(1) 67-A (1) of the said Act

1 Persons having any objections to the issue of the said rules may send in the same to the undersigned on or before the 25th April 1915 Objections or suggestions received after that date will not be considered

RULES

1 The transfer duty imposed by Section 64 A of the Mysore City Municipalities Act, 1933, as amended, on all instruments of transfer of immovable property situated within the limits of the Mysore City Municipality by sale, gift mortgage or otherwise, which may be executed after the introduction of the above duty, shall be paid and recovered in the same way and under the same procedure as the ordinary duty imposed on such instruments by the Mysore Stamp Act, 1900

2 (1) Whenever any instrument referred to in Rule 1 is presented before the registering officer in the City of Mysore he must see whether the particulars referred to in Section 27 of the Mysore Stamp Act, 1900, are set forth separately in the instrument in respect of property situated within the limits of the City Municipality as required by Section 64 A of the City Municipalities Act, 1933

(2) If the said particulars be not so separately set forth in any such instrument, the said Officer must impound it and forward it to the District Registrar, Mysore, calling his attention to Section 64 of the Mysore Stamp Act, 1900, as extended by Section 64 A of the said City Municipalities Act

3 (1) Every Registering Officer in the City of Mysore, who registers any instrument referred to in Rule 1, shall keep an account of the duty paid in respect of each such instrument, showing separately the duty imposed by the Mysore Stamp Act 1900, and the Transfer Duty imposed by the City Municipalities Act

(2) The said accounts shall be consolidated quarterly under the orders of the Inspector General of Registration, and each quarterly consolidated account shall be sent by him to the Comptroller within two months after the close of the quarter

4 If, in any case, it be impossible to recover the full duty payable on any instrument referred to in Rule 1, then only such portion of the duty realised on such instrument as is in excess of the duty imposed by the Mysore Stamp Act, 1900 shall be treated in the said accounts as duty imposed by Section 64 A of the City Municipalities Act, 1933

5 The Comptroller shall, within three months after the close of each quarter arrange to pay to the President, City Municipal Council, Mysore, so much of the duty shown in the said consolidated account as represents the transfer duty imposed by Section 64 A of the Mysore City Municipalities Act 1933

6 A commission of one per cent shall be paid to Government for the collection of transfer duty

C NARAYANASWAMY NAIDU, *Law Secy*

Price 0-0-6

Printed by the Superintendent the Government Press Bang lore